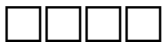


YEAR

CALIFORNIA FORM

**Nonresident Withholding Tax Statement****592-B**

Attach to Form 592 for each recipient. See the separate instructions for Forms 592, 592-A, and 592-B.

Copy A FOR FRANCHISE TAX BOARD**Part I Recipient**

Recipient's name

☐ SSN

Address (number and street)

PMB no.

☐ FEIN☐ California corp. no.

City

Province or state

Postal code, and country

Part II Withholding agent (Payer/Partnership/Limited Liability Company)

Withholding agent's (payer's/partnership's/limited liability company's) name

☐ SSN

Address (number and street)

PMB no.

☐ FEIN☐ California corp. no.

City

State

ZIP Code

Daytime telephone number

()

Part III Preparer (if other than withholding agent)

Preparer's name

☐ SSN/PTIN

Address (number and street)

PMB no.

☐ FEIN☐ California corp. no.

City

State

ZIP Code

Daytime telephone number

()

Part IV Type of income subject to withholding. Check the applicable box(es).

☐ Payment to Independent Contractor
 ☐ Rents or Royalties
 ☐ Estate Distributions
 ☐ Trust Distributions
 ☐ Allocations to Foreign (non-U.S.) Nonresident Partner/Member
 ☐ Distributions to Domestic (nonforeign) Nonresident Partner/Member
 ☐ Other (describe)

Part V Tax Withheld

1 Total amount subject to withholding	1		
2 Total California tax withheld	2		

IMPORTANT INFORMATION – PLEASE READ**RECIPIENT:**

If you are an individual or corporation, enter the amount from Part V, line 2 on the nonresident withholding line of your California tax return. Attach the top portion of Form 592-B, Copy B, to the front of your tax return.

If you are a partnership, LLC, S corporation, Estate, or Trust, and the amount on line 2 exceeds your tax liability, you must file Form 592, Nonresident Withholding Annual Return, and allocate the excess credit to the partners, members, or beneficiaries.

Keep Copy C for your records.

The withholding of tax does not relieve you of the requirement to file a California tax return within three months and fifteen days (for individuals and fiduciaries) or two months and fifteen days (for corporations) after the close of your taxable year. If you cannot file the tax return by the due date, an automatic extension to file is granted (six months for individuals, fiduciaries, partnerships, LLCs, and seven months for corporations). However, you must pay your tax liability by the original due date.

To determine if you must file a tax return, refer to the instructions for your tax return: Form 540, California Resident Income Tax Return; Long Form 540NR, California Nonresident or Part-Year Resident Income Tax Return; Form 565, Partnership Return of Income; Form 568, Limited Liability Company Return of Income; Form 100, California

Corporation Franchise or Income Tax Return; Form 100W, California Corporation Franchise or Income Tax Return — Water's-Edge Filers; Form 100S, California S Corporation Franchise or Income Tax Return; or Form 541, California Fiduciary Income Tax Return.

Even if you do not have a California filing requirement, you should file if California tax has been withheld. For more information, call (800) 852-5711 from within the United States, or (916) 845-6500 (not toll-free) from outside the United States.

You may be assessed a penalty if:

- You fail to file a tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

WITHHOLDING AGENT:

You must file Copy A of this form together with Form 592, Nonresident Withholding Annual Return, with the Franchise Tax Board. See the instructions for Forms 592, 592-A, and 592-B for when and where to file returns of tax withheld at source.

Direct correspondence to:

WITHHOLDING SERVICES AND COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-0651

or telephone: (888) 792-4900, (916) 845-4900 (not toll-free).

YEAR

CALIFORNIA FORM



Nonresident Withholding Tax Statement

592-B
Copy B FILE WITH THE STATE RETURN

Part I Recipient

Recipient's name

☐ SSN

Address (number and street)

PMB no.

☐ FEIN

☐ California corp. no.

City

Province or state

Postal code, and country

Part II Withholding agent (Payer/Partnership/Limited Liability Company)

Withholding agent's (payer's/partnership's/limited liability company's) name

☐ SSN

Address (number and street)

PMB no.

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☐ California corp. no.

City

State

ZIP Code

Daytime telephone number

()

Part III Preparer (if other than withholding agent)

Preparer's name

☐ SSN/PTIN

Address (number and street)

PMB no.

☐ FEIN

☐ California corp. no.

City

State

ZIP Code

Daytime telephone number

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Part IV Type of income subject to withholding. Check the applicable box(es).

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 ☐ Rents or Royalties
 ☐ Estate Distributions
 ☐ Trust Distributions
 ☐ Allocations to Foreign (non-U.S.) Nonresident Partner/Member
 ☐ Distributions to Domestic (nonforeign) Nonresident Partner/Member
 ☐ Other (describe)

Part V Tax Withheld
1 Total amount subject to withholding

1
2 Total California tax withheld

2

 Attach **only** the top portion to the front of your California tax return (as you would a Form W-2).

For Privacy Act Notice, get form FTB 1131 (Individuals only).

592B03103

Form 592-B (REV. 2003)

✂----- DETACH HERE ----->✂

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RECIPIENT:

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YEAR

CALIFORNIA FORM



Nonresident Withholding Tax Statement

592-B
Copy C FOR RECIPIENT'S RECORDS

Part I Recipient

Recipient's name

☐ SSN

Address (number and street)

PMB no.

☐ FEIN

☐ California corp. no.

City

Province or state

Postal code, and country

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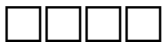
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FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-0651

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YEAR

CALIFORNIA FORM



Nonresident Withholding Tax Statement

592-B
Copy D FOR WITHHOLDING AGENT

Part I Recipient

Recipient's name

☐ SSN

Address (number and street)

PMB no.

☐ FEIN

☐ California corp. no.

City

Province or state

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WITHHOLDING SERVICES AND COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-0651

or telephone: (888) 792-4900, (916) 845-4900 (not toll-free).

Where to Get Publications, Forms, and Information Unrelated to Nonresident Withholding

By Internet: You can download, view, and print California tax forms and publications from our Website at **www.ftb.ca.gov**

By Automated Phone Service: Use this service to check the status of your refund, order California and federal tax forms, obtain payment and balance due information and hear recorded answers to general tax questions. This service is available 24 hours a day, 7 days a week, in English and Spanish.

From within the United States (800) 338-0505

From outside the United States (916) 845-6600
(not toll-free)

Follow the recorded instructions. Have paper and pencil handy to take notes.

By Mail: Please allow two weeks to receive your order. If you live outside of California, please allow three weeks to receive your order. Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

In Person: Many post offices and banks provide free California tax booklets during the filing season. Most libraries and some quick print businesses have forms and schedules for you to photocopy (a nominal fee may apply). **Note:** Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments, please call:

TTY/TDD: (800) 822-6268

Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número telefónico indicado arriba que le corresponde.